



General Assembly

February Session, 2022

Raised Bill No. 396

LCO No. 708



Referred to Committee on APPROPRIATIONS

Introduced by:
(APP)

***AN ACT CONCERNING REVISIONS TO THE TEACHERS'
RETIREMENT SYSTEM STATUTES.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 10-183b of the 2022 supplement to the general
2 statutes is repealed and the following is substituted in lieu thereof
3 (*Effective July 1, 2022*):

4 As used in this chapter, unless the context otherwise requires:

5 (1) "Actuarial reserve basis" means a basis under which the liabilities
6 of the retirement system are determined under acceptable actuarial
7 methods and under which assets are accumulated under a program
8 designed to achieve a proper balance between the accumulated assets
9 and the liabilities of the system.

10 (2) "Amortization of unfunded liabilities" means: (A) For fiscal years
11 ending on or before June 30, 2019, a systematic program of annual
12 payments determined as a level per cent of expected member annual

13 salaries in lieu of a lump sum payment; and (B) for fiscal years ending
14 on or after June 30, 2020, a systematic program of annual payments,
15 transitioning equally over five consecutive fiscal years from a level per
16 cent of expected annual member salaries to a level payment, in lieu of a
17 lump sum payment.

18 (3) "Annual salary" means the annual salary rate for service as a
19 Connecticut teacher during a school year but not including unused sick
20 leave, unused vacation, terminal pay, coaching or extra duty
21 assignments, unless compensation for coaching or extra duty
22 assignment was included in salary for which contributions were made
23 prior to July 1, 1971. In no event shall annual salary include amounts
24 determined by the board to be included for the purpose of inflating the
25 member's average annual salary. The inclusion in annual salary of
26 amounts paid to the member, in lieu of payment by the employer for the
27 cost of benefits, insurance, or individual retirement arrangements which
28 in prior years had been paid by the employer and not included in the
29 member's annual salary, shall be prima facie evidence that such
30 amounts are included for the purpose of inflating the member's average
31 annual salary. Annual salary shall not (A) include payments the timing
32 of which may be directed by the member, (B) include payments to a
33 superintendent pursuant to an individual contract between such
34 superintendent and a board of education, of amounts which are not
35 included in base salary, or (C) exceed the maximum amount allowed
36 under Section 401(a)(17) of the Internal Revenue Code for the applicable
37 limitation year, provided in no event shall the limitation under Section
38 401(a)(17) of the Internal Revenue Code apply to the annual salary of a
39 member whose membership began prior to January 1, 1996, if such
40 limitation would reduce the amount of the member's annual salary
41 below the amount permitted for calculation of the member's retirement
42 benefit under chapter 167a, without regard to the limitation under
43 Section 401(a)(17) of the Internal Revenue Code. Annual salary shall
44 include amounts paid to the member during a sabbatical leave during
45 which mandatory contributions were remitted, provided such member
46 returned to full-time teaching for at least five full years following the

47 completion of such leave.

48 (4) "Average annual salary" means the average [annual salary
49 received during the three years of highest salary] of the three highest
50 annual salaries received as an active member.

51 (5) "Board" means the Teachers' Retirement Board.

52 (6) "Child" means a natural child, an adopted child, or a stepchild of
53 a deceased member who has been a stepchild for at least one year
54 immediately prior to the date on which the member died. A child is a
55 "dependent child" of a deceased member if at the time of the member's
56 death (A) the member was living with the child or providing or
57 obligated to provide, by agreement or court order, a reasonable portion
58 of the support of the child, and (B) the child (i) is unmarried and has not
59 attained age eighteen, or (ii) is disabled and such disability began prior
60 to the child's attaining age eighteen.

61 (7) "Contributions" means amounts withheld pursuant to this chapter
62 and paid to the board by an employer from compensation payable to a
63 member. Prior to July 1, 1989, "mandatory contributions" are
64 contributions required to be withheld under this chapter and consist of
65 five per cent regular contributions and "one per cent contributions".
66 From July 1, 1989, to June 30, 1992, "mandatory contributions" are
67 contributions required to be withheld under this chapter and consist of
68 five per cent regular contributions and one per cent health
69 contributions. From July 1, 1992, to June 30, 2004, "mandatory
70 contributions" are contributions required to be withheld under this
71 chapter and consist of six per cent "regular contributions" and one per
72 cent health contributions. From July 1, 2004, to December 31, 2017,
73 "mandatory contributions" are contributions required to be withheld
74 under this chapter and consist of six per cent regular contributions and
75 one and one-fourth per cent health contributions. From January 1, 2018,
76 to December 31, 2019, inclusive, "mandatory contributions" are
77 contributions required to be withheld under this chapter and consist of
78 seven per cent "regular contributions" and one and one-fourth per cent

79 health contributions. [On and after] From January 1, 2020 to June 30,
 80 2022, "mandatory contributions" are contributions required to be
 81 withheld under this chapter and consist of seven per cent "regular
 82 contributions" and one and one-fourth per cent health contributions,
 83 except that no health contributions shall be required for an employee of
 84 the state that (A) has completed the vesting service necessary to receive
 85 health benefits provided to retired state employees, and (B) does not
 86 participate in any group health insurance plans maintained for retired
 87 teachers. On and after July 1, 2022, "mandatory contributions" are
 88 contributions required to be withheld under this chapter and consist of
 89 seven per cent "regular contributions" and one and one-fourth per cent
 90 health contributions, except that no health contributions shall be
 91 required for an employee of the state who (i) has completed the vesting
 92 service necessary to receive health benefits provided to retired state
 93 employees, and (ii) does not participate in any group health insurance
 94 plan maintained for retired teachers. The board shall determine the form
 95 and manner in which any such employee shall make an election to
 96 participate in a group health insurance plan. Nothing in this subdivision
 97 shall affect any other obligation of such a state employee to contribute
 98 to the state's retiree health care trust fund. "Voluntary contributions" are
 99 contributions by a member authorized to be withheld under section 10-
 100 183i.

101 (8) "Coparticipant" means a person who the member elects at the time
 102 of retirement to receive guaranteed lifetime benefits upon the death of
 103 the member.

104 [(8)] (9) "Credited interest" means interest at the rate from time to time
 105 fixed by the board consistent with industry standards and practices.
 106 Such interest shall be applied to a member's account based on the
 107 balance as of the previous June thirtieth. Credited interest shall [be
 108 assessed] accrue on any mandatory contributions which were due but
 109 not remitted prior to the close of the school year for which salary was
 110 paid.

111 [(9)] (10) "Current service" means service rendered in the current

112 fiscal year.

113 [(10)] (11) "Dependent former spouse" means a former spouse of a
 114 deceased member who (A) has in his or her care a dependent child of
 115 the deceased member; and (B) was receiving, or was entitled to receive,
 116 from the deceased member at the time of the death of the deceased
 117 member, at least one-half of his or her support; and (C) has not
 118 remarried; and (D) is the parent of the child or adopted the child while
 119 married to the member and before the child attained age eighteen or,
 120 while married to the member, both of them adopted the child before the
 121 child attained age eighteen.

122 [(11)] (12) "Dependent parent" means a parent of a deceased member
 123 who (A) has reached the age of sixty-five; and (B) has not married after
 124 the death of the member; and (C) was receiving at least one-half of his
 125 or her support from the member at the time of the member's death and
 126 files proof of such support within two years of the date of the member's
 127 death; and (D) is not receiving, or entitled to a federal or state old age
 128 benefit based on the parent's own earnings, equal to or greater than the
 129 amount the parent would be entitled to as a dependent parent under
 130 this chapter. A "parent of a deceased member" is (i) the mother or father
 131 of a deceased member, [; or] (ii) a stepparent of a deceased member by
 132 a marriage entered into before the member attained age sixteen, [;] or
 133 (iii) an adopting parent of a deceased member who adopted the
 134 deceased member before the member attained age sixteen.

135 [(12)] (13) "Designated beneficiary" means a person designated on a
 136 form prescribed by the board by a member to receive amounts [which]
 137 that may become payable under this chapter as the result of the
 138 member's death, [whether before or after retirement.] If a designated
 139 beneficiary is not living at the time of the death of a member, the
 140 amounts that would have been payable to the designated beneficiary
 141 shall be paid to the member's estate.

142 [(13)] (14) "Disabled" means the inability to perform any teaching
 143 service, whether or not such service is performed full-time or part-time,

144 in a public or nonpublic school or a nonschool setting, on a volunteer
 145 basis or for compensation, within or without the state, or engage in any
 146 substantial gainful activity by reason of any medically determinable
 147 physical or mental impairment that (A) is permanent or can be expected
 148 to last continually for not less than twelve months from the onset of such
 149 impairment, or (B) can be expected to result in death or to be of long-
 150 continued and indefinite duration, except that during the first twenty-
 151 four months that a member is receiving a disability allowance,
 152 "disabled" means the inability to perform the usual duties of [his] the
 153 member's occupation by reason of any such impairment.

154 [(14)] (15) "Employer" means an elected school committee, a board of
 155 education, the State Board of Education, the Office of Early Childhood,
 156 the Technical Education and Career System, the Board of Regents for
 157 Higher Education or any of the constituent units, the governing body of
 158 the Children's Center and its successors, The University of Connecticut
 159 Board of Trustees, the E. O. Smith School, [and] or any other activity,
 160 institution or school employing members, except "employer" shall not
 161 include the governing body of the Children's Center and its successors
 162 for members hired on or after July 1, 2022.

163 [(15)] (16) "Formal leave of absence" means any absence from active
 164 service in the public schools of Connecticut formally granted by a
 165 member's employer as evidenced by contemporary records of the
 166 employer, provided in the case of an absence due to illness, medical or
 167 other evidence of such illness may, at the discretion of the Teachers'
 168 Retirement Board, be accepted in lieu of evidence of the formal granting
 169 of a leave.

170 [(16)] (17) "Formal application of retirement" means: (A) the
 171 member's application, birth certificate or notarized statement supported
 172 by other evidence satisfactory to the board, in lieu thereof, (B) records
 173 of service, if such records are required by the board to determine a salary
 174 rate or years of creditable service, (C) a statement of payment plan,
 175 including, if applicable, the fixed period of time selected by a member
 176 under Plan C or the coparticipant's share designated under Plan D, (D)

177 in the case of an application for a disability benefit, a physician's, a
178 physician assistant's or an advanced practice registered nurse's
179 statement of health, and (E) any other documentation required by the
180 board.

181 [(17)] (18) "Funding" means the accumulation of assets in advance of
182 the payment of retirement allowances in accordance with a [definite
183 actuarial program] board-approved actuarial methodology.

184 [(18)] (19) "Member" means any Connecticut teacher employed (A)
185 on, and compensated for, the first school day, in accordance with the
186 member's contractual schedule, and (B) for an average of at least one-
187 half of each school day after the first school day, except that no teacher
188 who under any provision of the general statutes elects not to participate
189 in the system shall be a member unless and until the teacher elects to
190 participate in the system. [Members] A member teaching in a nonpublic
191 school classified as a public school by the board under the provisions of
192 this section may continue as [members] a member as long as [they
193 continue as teachers] the member continues to be a teacher in such
194 school even if the school ceases to be so classified. A former teacher who
195 has not withdrawn his or her accumulated contributions shall be an
196 "inactive member". A member who, during the period of a formal leave
197 of absence granted by his or her employer, but not exceeding an
198 aggregate of ten school months, continues to make mandatory
199 contributions to the board, retains his or her status as an active member.

200 [(19)] (20) "Normal cost" means the amount of contribution which the
201 state is required to make into the retirement fund in order to meet the
202 actuarial cost of current service.

203 [(20)] (21) "Public school" means any day school conducted within or
204 without this state under the orders and superintendence of a duly
205 elected school committee, a board of education, the State Board of
206 Education, the Office of Early Childhood, the Board of Regents for
207 Higher Education, or any of its constituent units, The University of
208 Connecticut Board of Trustees, the board of governors or any of its

209 constituent units, the Technical Education and Career System, the E. O.
 210 Smith School, the Children's Center and its successors, the State
 211 Education Resource Center established pursuant to section 10-4q of the
 212 2014 supplement to the general statutes, revision of 1958, revised to
 213 January 1, 2013, the State Education Resource Center established
 214 pursuant to section 10-357a, joint activities of boards of education
 215 authorized by subsection (b) of section 10-158a and any institution
 216 supported by the state at which teachers are employed or any
 217 incorporated secondary school not under the orders and
 218 superintendence of a duly elected school committee or board of
 219 education but located in a town not maintaining a high school and
 220 providing free tuition to pupils of the town in which it is located, and
 221 which has been approved by the State Board of Education under the
 222 provisions of part II of chapter 164, provided that such institution or
 223 such secondary school is classified as a public school by the retirement
 224 board. With respect to members hired prior to July 1, 2022, "public
 225 school" also means the Children's Center and its successors, the State
 226 Education Resource Center established pursuant to section 10-4q of the
 227 2014 supplement to the general statutes, revision of 1958, revised to
 228 January 1, 2013, and the State Education Resource Center established
 229 pursuant to section 10-357a.

230 [(21)] (22) "Retirement allowance" means payments for life derived
 231 from member contributions, including credited interest, and
 232 contributions from the state.

233 (23) "Retired member" means a member who receives a retirement
 234 benefit computed pursuant to section 10-183g, as amended by this act.

235 [(22)] (24) "School year" means the twelve months ending on June
 236 thirtieth of each year.

237 [(23)] (25) "Surviving spouse" means a widow or widower of a
 238 deceased member who (A) was living with the member at the time of
 239 the member's death, or receiving, or entitled by court order or
 240 agreement to receive, regular support payments from the member, and

241 (B) [has not remarried] does not remarry before age sixty.

242 [(24)] (26) ["Survivors"] "Survivor" means a surviving spouse, a
243 dependent former spouse, a dependent child and a dependent parent.

244 [(25)] (27) "System" means the Connecticut teachers' retirement
245 system.

246 [(26)] (28) "Teacher" means any: (A) [any] Person, including, but not
247 limited to, a teacher, permanent substitute teacher, principal, assistant
248 principal, supervisor, assistant superintendent or superintendent who
249 is employed by [the] a public [schools] school in a professional capacity
250 while possessing a certificate or permit, except a school business
251 administration endorsement, issued by the State Board of Education,
252 provided on and after July 1, 1975, such certificate shall be for the
253 position in which the person is then employed, except as provided for
254 in section 10-183qq; [.] (B) [certified personnel] person possessing a
255 certificate or permit issued by the State Board of Education, who was
256 hired before July 1, 2022, and who [provide] provides health and welfare
257 services for children in a nonprofit [schools] school, as provided in
258 section 10-217a, under an oral or written agreement; [.] (C) [any] person
259 who is engaged in teaching or supervising [schools] in a program in the
260 state that leads to a high school diploma at a school for adults if the
261 annual salary paid for such service is equal to or greater than the
262 minimum salary paid for a regular, full-time teaching position in the
263 day schools in the town where such service is rendered; [.] (D) [a]
264 member of the professional staff [of] employed by the State Board of
265 Education, the Office of Early Childhood, [or of] the Board of Regents
266 for Higher Education or any of the constituent units, or the Technical
267 Education and Career System; (E) faculty member employed by The
268 University of Connecticut; and [(E)] (F) [a member of the] staff member
269 of the State Education Resource Center established pursuant to section
270 10-4q of the 2014 supplement to the general statutes, revision of 1958,
271 revised to January 1, 2013, or the State Education Resource Center
272 established pursuant to section 10-357a, hired before July 1, 2022 and
273 employed in a professional role and engaged in an educational capacity

274 while possessing a certificate or permit issued by the State Board of
275 Education. [A "permanent substitute teacher" is one who serves as such
276 for at least ten months during any school year.] "Permanent substitute
277 teacher" means any teacher who is employed as a substitute in the same
278 assignment for the entire duration of a school year.

279 [(27)] (29) "Unfunded liability" means the actuarially determined
280 value of the liability for service before the date of the actuarial valuation
281 less the accumulated assets in the retirement fund.

282 [(28)] (30) "Internal Revenue Code" means the Internal Revenue Code
283 of 1986, or any subsequent corresponding internal revenue code of the
284 United States, as from time to time amended, and any regulations
285 promulgated under or interpretations of said code that may affect this
286 chapter.

287 [(29)] (31) "Limitation year" means the twelve-month period
288 beginning each July first and ending each June thirtieth.

289 (32) "Educational role" or "educational capacity" means having duties
290 and responsibilities that would require a certificate issued by the State
291 Department of Education if performed in a public school.

292 Sec. 2. Subsection (a) of section 10-183c of the general statutes is
293 repealed and the following is substituted in lieu thereof (*Effective July 1,*
294 *2022*):

295 (a) The Connecticut teachers' retirement system is established to
296 provide retirement and other benefits for teachers, their survivors and
297 beneficiaries. On or after a member vests in the system by becoming
298 eligible to receive a retirement benefit pursuant to section 10-183f, or
299 accumulates ten years of credited service in the system, as defined in
300 subsection (a) of section 10-183e, as amended by this act, whichever is
301 later, the member's benefit under sections 10-183e, as amended by this
302 act, 10-183f, 10-183g, as amended by this act, 10-183h, as amended by
303 this act, 10-183j, as amended by this act, and 10-183aa, as amended by
304 this act, is contractual in nature and no public or special act of the

305 General Assembly shall diminish such benefit, provided this section
 306 shall apply only to an active member who is vested on October 1, 2003,
 307 or to a member who vests or accumulates ten years of credited service
 308 on or after October 1, 2003, and shall apply to the member's benefit in
 309 existence on October 1, 2003, or to the member's benefit in existence on
 310 the date the member vests or accumulates ten years of credited service,
 311 respectively, whichever is later.

312 Sec. 3. Section 10-183e of the general statutes is repealed and the
 313 following is substituted in lieu thereof (*Effective July 1, 2022*):

314 (a) (1) A member shall receive a month of credited service for each
 315 month of service, from September to June, inclusive, as a teacher,
 316 provided the [Teachers' Retirement Board may grant a member]
 317 member makes the mandatory contribution for each month. Ten months
 318 of credited service shall be deemed to be one year of credited service. A
 319 member may not accumulate more than one year of credited service
 320 during any school year.

321 (2) The board may grant a member a month of credited service for a
 322 month during which such member was employed after the first school
 323 day but not later than the fifth school day of such month if [(1)] (A) such
 324 month was the member's first month of service as a teacher, [and (2)] (B)
 325 such month of credited service is needed by the member in order to
 326 qualify for a normal retirement benefit, [Ten months of credited service
 327 shall be equal to one year of credited service. A member may not
 328 accumulate more than one year of credited service during any school
 329 year] and (C) the member makes the mandatory contribution for each
 330 month of service as a teacher.

331 (b) Any member may purchase, as provided in subsection (c) of this
 332 section, additional credited service, but not to exceed an aggregate of
 333 one year in the case of service described in subdivision (2) of this
 334 subsection for each two years of active full-time service as a Connecticut
 335 teacher; and not to exceed an aggregate of one year in the case of absence
 336 described in subdivision (8) of this subsection for each five years of

337 active full-time service as a Connecticut teacher, provided if any such
338 absence exceeds thirty consecutive school months, such additional
339 credited service shall be limited to thirty school months; and not to
340 exceed an aggregate of ten years for all service described in this
341 subsection, except for service described in subdivision (2) of this
342 subsection. In no event may any service described in this subsection be
343 purchased if the member is receiving or is, or will become, entitled to
344 receive a retirement benefit based upon such service from any
345 governmental system other than the teachers' retirement system or the
346 federal Social Security System. Additional credited service includes:

347 (1) Service as a teacher in a school for military dependents established
348 by the United States Department of Defense;

349 (2) Service as a teacher in a public school of another state of the United
350 States, its territories or possessions;

351 (3) Service in the armed forces of the United States in time of war, as
352 defined in section 27-103, or service in said armed forces during the
353 period beginning October 27, 1953, and ending January 31, 1955;

354 (4) Service in a permanent full-time position for the state;

355 (5) Service as a teacher at The University of Connecticut prior to July
356 1, 1965;

357 (6) Service as a teacher at the Wheeler School and Library, North
358 Stonington, prior to September 1, 1949;

359 (7) Service as a teacher at the Gilbert Home, Winsted, prior to
360 September 1, 1948;

361 (8) Any formal leave of absence as provided in regulations adopted
362 by the board, if the member subsequently returns to service for at least
363 one school year;

364 (9) Service as a teacher at the American School [at Hartford] for the
365 Deaf, the Connecticut Institute for the Blind or the Newington

366 Children's Hospital;

367 (10) Forty or more days of service as a substitute teacher, or the
 368 equivalent service rendered at less than half-time, in a single public
 369 school system within the state of Connecticut in any school year,
 370 provided (A) eighteen days of such service shall equal one month of
 371 credited service under subsection (a) of this section, and (B) on and after
 372 July 1, 2022, such days of service shall be rendered within one school
 373 year;

374 (11) Service in the armed forces of the United States, other than
 375 service described in subdivision (3) of this subsection, not to exceed
 376 thirty months;

377 (12) Service as a full-time, salaried, elected official of the state or any
 378 political subdivision of the state during the 1978 calendar year or
 379 thereafter, if such member subsequently returns to service as a teacher
 380 in a public school for at least one school year;

381 (13) Service in the public schools of Connecticut as a member of the
 382 federal Teacher Corps, not to exceed two years;

383 (14) Service in the United States Peace Corps;

384 (15) Service in the United States VISTA (Volunteers in Service to
 385 America) program;

386 (16) Service in the public schools of Connecticut as a social work
 387 assistant, from January 1, 1969, to December 31, 1986, inclusive, if such
 388 member became a certified school social worker and remained in service
 389 in the public [school service] schools of Connecticut as a social worker
 390 after certification; and

391 (17) Service prior to July 1, 2007, as a member of the staff of the State
 392 Education Resource Center established pursuant to section 10-4q of the
 393 general statutes, revision of 1958, revised to January 1, 2007, employed
 394 in a professional capacity while possessing a certificate or permit issued
 395 by the State Board of Education.

396 (c) Credited service described in subdivisions (3), (8) and (10) of
 397 subsection (b) of this section shall be deemed to be service in the public
 398 schools of Connecticut.

399 ~~[(c)]~~ (d) Additional credited service ~~[must]~~ shall be purchased by a
 400 member (1) prior to the ~~[time]~~ effective date of such member's
 401 retirement, or (2) at the time a surviving spouse elects benefits under the
 402 provisions of subsection (d) of section 10-183h, as amended by this act.
 403 ~~[or (3) at the time benefits commence as provided under sections 10-~~
 404 ~~183g and 10-183jj.]~~ Any purchase of such service shall be accomplished
 405 by the member paying to the board an amount determined on the basis
 406 of actuarial factors adopted by the board that reflect the present value
 407 of one-half of the full actuarial cost of the benefit increase that will be
 408 derived by the purchase of such service, except that in the case of
 409 purchase of service described in subdivision (17) of subsection (b) of this
 410 section, or in the case of purchase of service described in subdivision (2)
 411 of said subsection (b) in excess of ten years, the present value of the full
 412 actuarial cost. Such factors shall consider the member's age at the time
 413 of purchase, actual or projected salary, and the earliest date on which
 414 the member would be eligible for a normal retirement allowance.
 415 Payments for additional credited service may be made in a lump sum
 416 by transfer of funds from the member's accumulated one per cent
 417 contributions withheld prior to July 1, 1989, with credited interest and
 418 accumulated voluntary contributions with credited interest plus such
 419 other amounts as may be required to complete the purchase.

420 ~~[(d)]~~ For the purpose of determining eligibility for benefits under
 421 section 10-183f, credited service purchased under subsection (b) of this
 422 section shall not be used except that (1) service in a school for military
 423 dependents described in subdivision (1) of subsection (b) of this section
 424 and out-of-state public school service described in subdivision (2) of
 425 said subsection (b) shall be used to determine eligibility for a normal
 426 retirement benefit based upon thirty-five years of credited service and
 427 for an early retirement benefit; and (2) military service described in
 428 subdivision (3) of said subsection (b), any leave of absence described in
 429 subdivision (8) of said subsection (b) and substitute service described in

430 subdivision (10) of said subsection (b) shall be used as if they were
431 service in the public schools of Connecticut.

432 (e) For purposes of computing benefit amounts under section 10-
433 183g, other than proratable benefits and deferred vested retirement
434 benefits, credited service purchased under subsection (b) of this section
435 shall be used in the same manner as credited service described in
436 subsection (a) of this section. In computing proratable benefits,
437 purchased service credits shall be used as set forth in subsection (b) of
438 section 10-183g. In computing deferred vested retirement benefits,
439 purchased service credits shall be used as set forth in subsection (d) of
440 section 10-183g. In computing the lump sum death benefit under section
441 10-183h, military service described in subdivision (3) of subsection (b)
442 of this section and leaves of absence described in subdivision (8) of said
443 subsection (b) shall be used as if they were service in the public schools
444 of Connecticut.]

445 [(f)] (e) For purposes of computing benefit amounts under section 10-
446 183g, as amended by this act, whole months of credited service,
447 including additional credited service, in excess of whole years shall be
448 used in determining aggregate accumulations of credited service.

449 [(g)] (f) Any member who has been elected to a full-time or part-time
450 position in an organization which has been duly designated as the
451 teachers' representative or who has been elected to a full-time or part-
452 time position in a state-wide, national or international bargaining
453 organization may, during the time such member so serves, continue
454 membership and may make, or have made for such member, payments
455 of contributions for such time, provided the organization which such
456 member represents shall pay the full actuarial cost that would otherwise
457 be incurred by the state for the time such member serves in excess of one
458 year. If payment is made during such periods or at any time before
459 retirement, such member shall receive credit for such service and shall
460 be considered as serving as a [public school] teacher in the [state] the
461 public schools of Connecticut for the purpose of computing length of
462 service, and for the purpose of computing average annual salary, and

463 shall be considered by the retirement board as though such member
464 were remaining in such member's latest teaching position.

465 Sec. 4. Section 10-183g of the 2022 supplement to the general statutes
466 is repealed and the following is substituted in lieu thereof (*Effective July*
467 *1, 2022*):

468 (a) The normal retirement benefit shall be two per cent times the
469 number of years of full-time credited service and a proportional fraction
470 of two per cent times the number of years of credited service at less than
471 full-time multiplied by average annual salary. In no event, however,
472 shall such benefit exceed seventy-five per cent of such salary or be less
473 than three thousand six hundred dollars.

474 (b) The proratable retirement benefit shall be computed as follows:
475 Average annual salary multiplied by (1) number of years of credited
476 service [, excluding all additional credited service, except service
477 described in subdivisions (3), (8) and (10) of subsection (b) of section 10-
478 183e,] in the public schools of Connecticut multiplied by the applicable
479 percentage based on age and service as determined from the table
480 below, and (2) number of years of all additional credited service not
481 used in subdivision (1) of this subsection multiplied by one per cent.

T1	TABLE											
T2	AGE OF RETIREMENT											
T3	Years Of											
T4	Connecticut											
T5	Service	60	61	62	63	64	65	66	67	68	69	70
T6	10	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
T7	11	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1
T8	12	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2
T9	13	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3
T10	14	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
T11	15	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5

T12	16	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6
T13	17	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
T14	18	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
T15	19	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9
T16	20	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0

482 (c) The early retirement benefit shall be computed in the same
 483 manner as the normal retirement benefit, then actuarially reduced, on
 484 the basis of early retirement tables adopted from time to time by the
 485 board, for each month early retirement precedes the minimum age at
 486 which the member could have retired with a normal retirement benefit
 487 pursuant to subsection (a) of section 10-183f. [Such minimum age shall
 488 be such member's actual age at retirement plus the lesser of (1) the
 489 difference between such age and age sixty, or (2) the difference between
 490 thirty-five years and the sum of such member's years of Connecticut
 491 public school service plus all purchased leaves of absence, military and
 492 out-of-state public school service.] On and after July 1, 1999, any
 493 revisions to the early retirement tables shall be submitted to the Office
 494 of Policy and Management and the joint standing committee of the
 495 General Assembly having cognizance of matters relating to
 496 appropriations and the budgets of state agencies within one month of
 497 their adoption by the board. Any such revisions shall be accompanied
 498 by an actuarial certification of the costs associated with such revisions.

499 (d) The deferred vested retirement benefit shall be computed as
 500 follows: Average annual salary multiplied by (1) number of years of
 501 credited service [, excluding all additional credited service, except
 502 service described in subdivisions (3), (8) and (10) of subsection (b) of
 503 section 10-183e,] in the public schools of Connecticut multiplied by two
 504 per cent, then actuarially reduced in the same manner as the early
 505 retirement benefit if the years of service which could have been
 506 rendered were less than twenty years by age sixty or by the subsequent
 507 date of retirement, and (2) number of years of all additional credited
 508 service not used in subdivision (1) of this subsection multiplied by one
 509 per cent.

510 (e) Repealed by P.A. 79-541, S. 5, 6.

511 (f) [In] (1) Except as provided in subdivision (2) of this subsection, in
 512 addition to a retirement benefit computed under subsections (a) to (d),
 513 inclusive, of this section and a disability allowance under subsections
 514 (a) to (g), inclusive, of section 10-183aa, as amended by this act, a
 515 member shall receive a lump sum payment equal to the member's
 516 accumulated one per cent contributions withheld prior to July 1, 1989,
 517 and any voluntary contributions, with credited interest. Such lump sum
 518 shall be paid not later than three months after (A) the effective date of
 519 retirement, or (B) the date the first payment of a disability allowance
 520 under section 10-183aa, as amended by this act, is made, except the
 521 board may delay payment of such lump sum in extenuating
 522 circumstances. In the case of a delay in payment of the lump sum in
 523 extenuating circumstances, the board shall provide notice in writing to
 524 the member explaining the nature of the extenuating circumstances
 525 necessitating a delay in payment and an estimated time when the board
 526 expects to make the payment to the member.

527 (2) In lieu of such lump sum, the member may elect to receive an
 528 actuarially equivalent annuity for life. [Such lump sum or] Payment of
 529 such annuity shall [be paid, or commenced to be paid,] commence when
 530 the first payment of the [other] retirement benefit computed under
 531 subsections (a) to (d), inclusive, of this section or a disability allowance
 532 under subsections (a) to (g), inclusive, of section 10-183aa, as amended
 533 by this act, whichever is earlier, is made.

534 (g) A member's complete formal application for retirement, if sent by
 535 mail, shall be deemed to have been filed with the board on the date such
 536 application is postmarked. No benefit computed under subsections (a)
 537 to (d), inclusive, of this section and under subsections (a) to (g),
 538 inclusive, of section 10-183aa, as amended by this act, shall become
 539 effective until [the end of the calendar month of the filing by the] a
 540 member eligible for retirement under section 10-183f files with the board
 541 [of] a complete formal application for retirement and terminates service
 542 with such member's employer. Such benefit shall accrue from the first

543 day of the month following [such] the calendar month in which such
 544 application is filed and payment of such benefit in equal monthly
 545 installments shall commence on the last day of the month in which such
 546 benefit begins to accrue. The initial payment of such benefit may be
 547 made not later than three months following the effective date of
 548 retirement, provided such payment shall be retroactive to such effective
 549 date. Upon a finding that extenuating circumstances relating to the
 550 health of a member caused a delay in the filing of the member's complete
 551 formal application, and such application is filed on or after July 1, 1986,
 552 the board may deem such application to have been filed up to three
 553 months earlier than the actual date of the filing. Upon a finding that
 554 extenuating circumstances related to the health of a member caused a
 555 delay in the filing of an election pursuant to subsection (g) of section 10-
 556 183aa, as amended by this act, and such election is filed on or after July
 557 1, 1986, the board may deem such election to have been filed as of the
 558 date such member's benefits would otherwise have been converted to a
 559 normal retirement benefit under this section. [allowance, provided such
 560 member's disability allowance became effective on or before November
 561 1, 1976, and such member attained the age of sixty on or after August 1,
 562 1984.]

563 (h) (1) A benefit computed under subsections (a) to (d), inclusive, of
 564 this section and under subsections (a) to (g), inclusive, of section 10-
 565 183aa, as amended by this act, shall continue until the death of the
 566 member.

567 (2) For any member who accumulates ten years of credited service in
 568 the public schools of Connecticut prior to July 1, 2019, the member's
 569 designated beneficiary shall be paid on the death of the member a lump
 570 sum amount equal to the sum of such member's accumulated regular
 571 contributions, including any one per cent contributions withheld prior
 572 to July 1, 1989, and any voluntary contributions plus credited interest
 573 that had been accrued to the date benefits commenced, less an amount
 574 equal to twenty-five per cent of the aggregate benefits paid to such
 575 member [prior to] through the month of the member's death.

576 (3) For any member who accumulates ten years of credited service in
 577 the public schools of Connecticut on or after July 1, 2019, the member's
 578 designated beneficiary shall be paid on the death of the member a lump
 579 sum amount equal to the sum of such member's accumulated regular
 580 contributions, including any one per cent contributions withheld prior
 581 to July 1, 1989, and any voluntary contributions plus credited interest
 582 that had been accrued to the date benefits commenced, less an amount
 583 equal to fifty per cent of the aggregate benefits paid to such member
 584 [prior to] through the month of the member's death.

585 (i) [In lieu of a benefit computed under subsections (a) to (d),
 586 inclusive, of this section and under subsections (a) to (g), inclusive, of
 587 section 10-183aa, a] A member [may] shall elect one of the benefit
 588 options described in section 10-183j, as amended by this act, or any other
 589 actuarially equivalent option which the board may offer from time to
 590 time.

591 (j) Beginning the first day of January or July which follows nine
 592 months in retirement, a retired member who retired prior to September
 593 1, 1992, or a member's successor beneficiary, except a person receiving
 594 survivor's benefits, shall be eligible for an annual five per cent cost of
 595 living allowance on any benefit except a benefit based upon such
 596 member's one per cent contributions or voluntary contributions. Such
 597 cost of living allowance shall be computed on the basis of the retirement
 598 benefits to which such retired member or successor beneficiary was
 599 entitled on the last day of the preceding December or June except
 600 benefits based upon one per cent or voluntary contributions. Such
 601 member's successor beneficiary means any person, other than such
 602 member, receiving benefits as the result of the election of a period
 603 certain option or a coparticipant option, including an election for such
 604 an option by a surviving spouse under subsection (d) of section 10-183h,
 605 as amended by this act. The right to such allowance, or any portion
 606 thereof, may be waived by the person entitled thereto at any time. Any
 607 waiver shall remain in effect until the first day of the month following
 608 such person's death or the filing with the board of a written notice of
 609 cancellation of the waiver. Any allowance waived shall be forever

610 forfeited. If on any subsequent first day of January or July the Teacher's
 611 Retirement Board determines that the National Consumer Price Index
 612 for urban wage earners and clerical workers for the twelve-month
 613 period ending on the last day of the preceding November or May has
 614 increased less than the cost of living allowance provided under this
 615 subsection, the cost of living allowance provided by this subsection shall
 616 be adjusted to reflect the change in such index provided such cost of
 617 living allowance shall not be less than three per cent.

618 (k) Beginning the first day of January or July which follows nine
 619 months in retirement, a retired member who retired on or after
 620 September 1, 1992, or a member's successor beneficiary, except a person
 621 receiving survivor's benefits, shall be eligible for an annual cost of living
 622 allowance calculated in accordance with the provisions of subsections
 623 (l) or (m) of this section on any benefit except a benefit based upon such
 624 member's one per cent contributions or voluntary contributions. Such
 625 cost of living allowance shall be computed on the basis of the retirement
 626 benefits to which such retired member or successor beneficiary was
 627 entitled on the last day of the preceding December or June except
 628 benefits based upon one per cent or voluntary contributions. [Such
 629 member's successor beneficiary means any person, other than such
 630 member, receiving benefits as the result of the election of a period
 631 certain option or a coparticipant option, including an election for such
 632 an option by a surviving spouse under subsection (d) of section 10-
 633 183h.] The right to such allowance, or any portion thereof, may be
 634 waived by the person entitled thereto at any time. Any waiver shall
 635 remain in effect until the first day of the month following such person's
 636 death or the filing with the board of a written notice of cancellation of
 637 the waiver. Any allowance waived shall be forever forfeited.

638 (l) (1) Beginning the first day of January or July which follows nine
 639 months in retirement, a retired member who retired on or after
 640 September 1, 1992, or a member's successor beneficiary, except a person
 641 receiving survivor's benefits, shall be eligible for an annual cost of living
 642 allowance. The cost of living allowance shall be calculated by using the
 643 percentage cost of living adjustment granted by the Social Security

644 Administration for the applicable year, computed on the basis of the
 645 retirement benefits to which such retired member or successor
 646 beneficiary was entitled on the last day of the preceding December or
 647 June except benefits based upon one per cent or voluntary contributions,
 648 provided no cost of living allowance shall exceed six per cent and
 649 provided further, if the total return earned by the trustees on the market
 650 value of the pension assets for the preceding fiscal year is less than six
 651 and nine-tenths per cent, any cost of living allowance granted shall not
 652 exceed one and one-half per cent.

653 (2) A member entering the retirement system commencing on or after
 654 July 1, 2007, or such member's successor beneficiary, except a person
 655 receiving survivor's benefits, shall, beginning the first day of January or
 656 July that follows nine months in retirement, be eligible for an annual
 657 cost of living allowance as follows: The cost of living allowance shall be
 658 calculated by using the percentage cost of living adjustment granted by
 659 the Social Security Administration for the applicable year, computed on
 660 the basis of the retirement benefits to which such retired member or
 661 successor beneficiary was entitled on the last day of the preceding
 662 December or June, as applicable, except benefits based upon one per
 663 cent or voluntary contributions, provided (A) no cost of living
 664 allowance shall exceed five per cent, and (B) if the total return earned by
 665 the trustees on the market value of the pension assets for the preceding
 666 fiscal year is less than six and nine-tenths per cent, any cost of living
 667 allowance granted shall not exceed one per cent, if such total return for
 668 the preceding fiscal year is greater than six and nine-tenths per cent but
 669 less than nine and nine-tenths per cent, any cost of living allowance
 670 granted shall not exceed three per cent, and if such return exceeds nine
 671 and nine-tenths per cent, any cost of living allowance granted shall not
 672 exceed five per cent.

673 (m) Repealed by P.A. 07-186, S. 14.

674 (n) Repealed by P.A. 07-186, S. 14.

675 (o) On January 1, 1988, each eligible retired member who had

676 rendered at least twenty-five years of full-time service prior to normal
 677 retirement under the provisions of subsection (a) of section 10-183f, or
 678 such member's successor beneficiary, as defined in subsection (j) of this
 679 section, shall receive a single increase in retirement benefits provided
 680 under this chapter. Such increase shall be paid to such eligible members
 681 or successor beneficiaries whose monthly benefit as of December 31,
 682 1987, before any reduction for an optional benefit payment plan, is less
 683 than eight hundred dollars, and shall be sufficient to increase such
 684 monthly benefit to eight hundred dollars.

685 (p) On January 1, 1991, each eligible retired member who had
 686 rendered at least twenty-five years of full-time service at least twenty
 687 years of which were service in the public schools of Connecticut prior to
 688 early retirement before January 1, 1976, under the provisions of
 689 subsection (c) of section 10-183f, or such member's successor beneficiary,
 690 as defined in subsection (j) of this section, shall receive a single increase
 691 in retirement benefits provided under this chapter. Such increase shall
 692 be paid to such eligible members or successor beneficiaries whose
 693 monthly benefit as of December 31, 1990, before any reduction for an
 694 optional benefit payment plan, is less than eight hundred dollars, and
 695 shall be sufficient to increase such monthly benefit to eight hundred
 696 dollars.

697 (q) On January 1, 1999, each eligible retired member who had
 698 rendered at least twenty-five years of full-time service, or such
 699 member's successor beneficiary, as defined in subsection (j) of this
 700 section, shall receive a single increase in benefits provided under this
 701 chapter. Such increase shall be sufficient to increase the monthly benefit
 702 of such eligible members or successor beneficiaries, whose monthly
 703 benefit as of December 31, 1998, before any actuarial reduction for early
 704 retirement or for an optional benefit payment plan, is less than twelve
 705 hundred dollars and shall be sufficient to increase such monthly benefit
 706 to twelve hundred dollars.

707 (r) No retirement benefit payable under this chapter, including any
 708 cost of living allowance, shall exceed the maximum dollar limit in effect

709 under Section 415(b) of the Internal Revenue Code for the applicable
710 limitation year, as increased in subsequent years pursuant to Section
711 415(d) of the Internal Revenue Code. [A subsequent annual increase
712 shall apply to a member if the increase becomes effective after the
713 member retires or, if such increase becomes effective before a member
714 retires, after the date on which such benefit begins to accrue.]

715 (s) For purposes of this section, "successor beneficiary" means any
716 person, other than the member, who is receiving benefits as the result of
717 the election of a period certain option or a coparticipant option,
718 including an election for such an option by a surviving spouse under
719 subsection (d) of section 10-183h, as amended by this act.

720 Sec. 5. Section 10-183h of the general statutes is repealed and the
721 following is substituted in lieu thereof (*Effective July 1, 2022*):

722 (a) The basic monthly survivor's [monthly] benefit, subject to a family
723 maximum of one thousand five hundred dollars, shall be (1) three
724 hundred dollars each for a surviving spouse, plus twenty-five dollars
725 for each year of service in excess of twelve years in the [Connecticut]
726 public schools of Connecticut completed by the member, subject to a
727 maximum monthly benefit of six hundred dollars, (2) three hundred
728 dollars each for a dependent former spouse; for a dependent parent if
729 there is no surviving spouse or dependent child; and for a legal guardian
730 of any dependent child if there is no surviving spouse, dependent
731 former spouse or dependent parent, and (3) three hundred dollars for
732 each dependent child. In applying the family maximum, the benefit
733 shall be first allocated to the child or children, with the excess allocated
734 to the surviving spouse and any dependent former spouse in proportion
735 to the amount each would receive according to the above formula.
736 Payment of the benefit shall commence on the last day of the month
737 following the month of the member's death. Such benefit shall continue
738 through the month preceding the month in which the survivor dies or
739 ceases to be eligible for such benefit. Such benefit to the legal guardian
740 of dependent children shall continue until all such children are no
741 longer dependent, as defined in section 10-183b, as amended by this act.

742 Notwithstanding the provisions of this subsection, any such surviving
 743 spouse, dependent former spouse, dependent parent or legal guardian
 744 may waive the right to payment of the benefit under this subsection in
 745 order that a designated beneficiary who is the child of the deceased
 746 member may receive such member's accumulated contributions plus
 747 credited interest. Such waiver shall be made prior to the payment of the
 748 benefit to any such surviving spouse, dependent former spouse,
 749 dependent parent or legal guardian.

750 (b) [If no coparticipant option under 10-183j has become effective, a]
 751 A lump sum death benefit shall be payable to [the] a surviving spouse.
 752 Such benefit shall be one thousand dollars for five years or less of
 753 [Connecticut public school] service in the public schools of Connecticut,
 754 plus two hundred dollars for each year of credited service in the public
 755 schools of Connecticut in excess of five years, to a maximum of two
 756 thousand dollars. [For purposes of this subsection, purchased military
 757 service and purchased leaves of absence under subdivisions (3) and (8)
 758 of subsection (b) of section 10-183e shall be deemed to be Connecticut
 759 public school service.] If there is no surviving spouse, such benefit shall
 760 be equal to the member's burial expenses but not in excess of what
 761 would have been payable to a surviving spouse and shall be payable to
 762 the person who paid such expenses. No payment under this subsection
 763 shall be made unless application for the payment is filed with the board
 764 within two years of such member's death.

765 (c) In lieu of [such] a basic survivor's benefit and [such] a lump sum
 766 death benefit, a sole survivor who has attained age eighteen, and is the
 767 member's designated beneficiary may elect to receive an amount equal
 768 to such member's accumulated contributions together with credited
 769 interest. [When a member has designated two or more beneficiaries,
 770 who have, at the time of such member's death, attained age eighteen, the
 771 one entitled to basic survivor's benefits, if any, shall be deemed the sole
 772 survivor within the meaning of this subsection, provided, that all other
 773 designated beneficiaries relinquish all claim to any amounts that may
 774 be due them from the system.]

775 (d) The surviving spouse of any member who, at the time of death
 776 was eligible for a retirement benefit other than a disability benefit and
 777 had not filed a waiver of the coparticipant's option, may elect to receive
 778 (1) a monthly benefit for life equal to the benefit payable if a one
 779 hundred per cent coparticipant's option had been elected or (2) an
 780 amount equal to the member's accumulated contributions with credited
 781 interest.

782 (e) If no coparticipant option has become effective and if the
 783 aggregate payments under this section are less than the accumulated
 784 mandatory contributions of a deceased member plus credited interest,
 785 there shall be paid to such member's designated beneficiary an amount
 786 equal to the difference between such aggregate payments and such
 787 accumulated mandatory contributions plus credited interest.

788 [(f) Notwithstanding the provisions of subparagraph (B) of
 789 subdivision (23) of section 10-183b, benefits payable under this section
 790 to a surviving spouse shall not be terminated because of remarriage if
 791 such surviving spouse has attained the age of sixty.]

792 [(g)] (f) If a member who has filed an application for retirement dies
 793 prior to the effective date of retirement, such member's spouse, if such
 794 spouse is designated on such application as the sole beneficiary, may
 795 elect to receive either (1) the preretirement death benefits as set forth in
 796 this section, or (2) the benefit payment option selected by the deceased
 797 member on such retirement application.

798 Sec. 6. Section 10-183j of the general statutes is repealed and the
 799 following is substituted in lieu thereof (*Effective July 1, 2022*):

800 (a) [In lieu of a normal, early, proratable or deferred vested benefit,
 801 a] A member [may] shall elect [either of the] one of the benefit options
 802 described in [subsections (b) and (c) of] this section. A member may
 803 amend or revoke such benefit option election by delivering written
 804 notice, signed by the member and notarized, to the board prior to the
 805 date of the member's retirement. A member's benefit option election
 806 may not be amended or revoked after the member's date of retirement.

807 (b) A member may elect the Plan N single life option. A member
 808 electing this option shall receive benefits as described in section 10-183g,
 809 as amended by this act.

810 (c) A member may elect the Plan C period certain option. [may be
 811 elected in which the member receives] A member electing this option
 812 shall receive an actuarially reduced benefit for a fixed period of time
 813 selected by such member. [and for the remainder of such member's life.]
 814 Such member may select a fixed period of twenty-five years or such
 815 shorter period as the board may offer. If such member dies before
 816 receiving the benefit for the selected period, such benefit shall be paid
 817 to the member's designated beneficiary for the remainder of such
 818 period. If such member's designated beneficiary dies before such
 819 member, or if such member has no designated beneficiary and such
 820 member dies before receiving the benefit for the selected period, any
 821 remaining benefit shall be paid to such member's estate as a commuted
 822 value. If there are multiple designated beneficiaries and a designated
 823 beneficiary dies before the end of the selected period, the deceased
 824 designated beneficiary's remaining benefit shall be allocated equally to
 825 the remaining living designated beneficiaries. If a sole designated
 826 beneficiary dies before the end of such period, any remaining benefit
 827 shall be paid to the designated beneficiary's estate as a commuted value.

828 [(c)] (d) (1) A member may elect the Plan D coparticipant's option.
 829 [may be elected in which the member receives] A member electing this
 830 option shall receive an actuarially reduced benefit as [provided]
 831 described in subdivision (2) of this subsection [(d) of this section] and,
 832 upon such member's death, one-third, one-half, two-thirds, three-
 833 fourths or all of such [amount is] benefit shall be paid to such member's
 834 designated beneficiary for life. Any member who elects this option shall
 835 select one designated beneficiary, who shall be such member's
 836 coparticipant. The member's selection of a designated beneficiary shall
 837 be irrevocable and shall terminate only as provided in this subsection.
 838 With respect to any benefits which become effective on or after January
 839 1, 2001, if twenty-five per cent of the aggregate benefits paid to the
 840 member or such member's designated beneficiary are, upon the death

841 of such member or such designated beneficiary, less than such member's
842 accumulated contributions plus credited interest, the estate of such
843 member or such designated beneficiary, as appropriate, shall be paid a
844 lump sum amount equal to the difference between such aggregate
845 benefits paid and such accumulated contributions plus credited interest.

846 [(d)] (2) The benefits payable to [such] a member electing the Plan D
847 coparticipant's option and such member's coparticipant shall be
848 computed as follows:

849 [(1)] (A) The benefit payable to such member at retirement and to
850 such coparticipant upon such member's death shall be the actuarial
851 equivalent of the normal, early, [or] prorable or deferred vested
852 benefit for which such member is eligible and based upon such
853 member's age at retirement and the age of such coparticipant on such
854 retirement date. In the event the member predeceases the coparticipant,
855 upon the death of the coparticipant, any remaining value in the account
856 shall be paid in a lump sum to the coparticipant's estate. In the event (i)
857 the coparticipant predeceases the member, (ii) the member and the
858 coparticipant divorce, or (iii) the member and the coparticipant legally
859 separate on or after July 1, 2020, the member's actuarially reduced
860 benefit shall revert to an unreduced benefit under Plan N and, upon the
861 member's death, any remaining value in the member's account shall be
862 paid to the member's designated beneficiary, if any, or, if there is no
863 designated beneficiary, to the member's estate.

864 [(2) The benefit payable to such coparticipant of such member who
865 dies after such option first becomes effective but before retirement shall
866 be the actuarial equivalent of the normal, early or prorable benefit for
867 which such member was eligible based on such member's age at death
868 and the age of such coparticipant on such date of death.]

869 [(3) (A)] (B) (i) Except as provided in this subparagraph, [(B) of this
870 subdivision,] a coparticipant option shall be terminated, for any
871 member whose designated coparticipant dies or is divorced from the
872 member after the member's retirement, on the date of such death or

873 divorce. Such member shall thereupon be paid the normal, early or
 874 proratable retirement benefit for which the member is eligible. [(B)] (ii)
 875 On and after July 1, 2016, upon the divorce of a member and the
 876 member's designated coparticipant or upon the legal separation of a
 877 member and such member's designated coparticipant occurring on or
 878 after July 1, 2020, and subsequent to the member's retirement, the
 879 member may retain the coparticipant designation and the coparticipant
 880 option elected at the time of retirement by filing a [qualified] domestic
 881 relations order with the board.

882 Sec. 7. Section 10-183k of the general statutes is repealed and the
 883 following is substituted in lieu thereof (*Effective July 1, 2022*):

884 (a) A member who terminates [prior to] service with the member's
 885 employer, including termination due to the member's death, before
 886 retirement shall be entitled to have refunded his or her accumulated
 887 voluntary contributions with credited interest.

888 (b) A member who terminates service with the member's employer,
 889 including termination due to the member's death, before retirement
 890 with less than five [years'] years of credited service in the public schools
 891 of Connecticut shall be entitled to have refunded his or her accumulated
 892 regular contributions with credited interest. A member who terminates
 893 service with the member's employer, including termination due to the
 894 member's death, before the member's retirement with more than five
 895 years of credited service shall be entitled to have refunded his or her
 896 accumulated regular contributions with credited interest and his or her
 897 accumulated one per cent contributions withheld prior to July 1, 1989.
 898 A member who elects to receive a refund of contributions in accordance
 899 with this subsection, shall have all credited service canceled and any
 900 right to benefits under this chapter shall be extinguished, except as
 901 provided in subsection (d) of this section.

902 (c) A member who terminates service with the member's employer,
 903 including termination due to the member's death, before retirement
 904 with more than ten years' credited service in the public schools of

905 Connecticut [but prior to retirement] may elect to receive in lieu of the
 906 benefits provided by this chapter a refund of his or her accumulated
 907 contributions with credited interest as provided in subsection (b) of this
 908 section. If such member elects a refund, all credited service shall be
 909 cancelled and any rights to benefits provided by this chapter shall be
 910 extinguished, except as provided in subsection (d) of this section. If such
 911 member does not elect a refund, but dies before age sixty or before
 912 receiving the deferred vested benefit, if later, such member's
 913 [accumulated voluntary contributions,] accumulated regular
 914 contributions with credited interest and accumulated one per cent
 915 contributions withheld prior to July 1, 1989, [together with credited
 916 interest] shall be paid to such member's designated beneficiary.

917 (d) A member who receives a refund and returns to service shall be
 918 regarded as a new member unless such member repays, subject to the
 919 requirements established by the board, the amount refunded, other than
 920 voluntary contributions and the interest thereon, together with credited
 921 interest compounded from the date interest was last credited to such
 922 member's account to the date of repayment. The credited service
 923 accumulated before termination and any unrefunded one per cent
 924 contributions withheld prior to July 1, 1989, and credited interest shall
 925 be restored to a member who makes such repayment. Restored
 926 contributions and interest shall be credited with credited interest for the
 927 period between the last day for which interest was credited on such
 928 contributions and such member's [return to service] date of repayment.

929 Sec. 8. Section 10-183n of the general statutes is repealed and the
 930 following is substituted in lieu thereof (*Effective July 1, 2022*):

931 (a) Each employer shall: (1) Before employing a teacher, notify such
 932 teacher of the provisions of this chapter applicable to such teacher; (2)
 933 distribute, post or otherwise disseminate in a timely manner, to teachers
 934 in its employ, any notices, bulletins, newsletters, annual statements of
 935 account and other information supplied by the board for the purpose of
 936 properly notifying teachers of their rights and obligations under the
 937 system; (3) furnish to the board at times designated by [said] the board

938 such reports and information as the board deems necessary or desirable
 939 for the proper administration of the system; and (4) deduct each month
 940 [seven] eight and one-fourth per cent of one-tenth of such teacher's
 941 annual salary rate as directed by [said] the board and any additional
 942 voluntary deductions as authorized by such teacher. [, except that no
 943 deductions shall be made from any amounts received by regularly
 944 employed teachers for special teaching assignments rendered for the
 945 State Board of Education or the Board of Regents for Higher Education
 946 unless the salary for such special teaching assignment is equal to or
 947 greater than the minimum salary paid for such teacher's regular
 948 teaching assignment.] In the event an employer does not deduct the
 949 monthly amount for the member's mandatory contribution from the
 950 member's annual salary, as required and set forth in subdivision (4) of
 951 this subsection, the member shall remit such amount to the board. A
 952 member who fails to remit such amount to the board shall not receive
 953 annual salary rate credit for the amount to which the payment relates.

954 (b) (1) Each local treasurer or other person having custody of amounts
 955 deducted under this chapter by an employer shall transmit and report
 956 such amounts to the board so that they are received by [said] the board
 957 no later than the fifth business day of the following month. On and after
 958 July 1, 2001, all such amounts shall be transmitted via electronic transfer
 959 of funds. If the employer deducted such amount from the member's
 960 salary but failed to remit the payment to the board, the employer shall
 961 be responsible for paying the amount deducted for the mandatory
 962 contribution plus the credited interest due from the date the payment of
 963 the mandatory contribution amount was required to be made by the
 964 employer to the date the payment was received by the board. In the
 965 event the mandatory contribution amount is not received by the board,
 966 the member shall be ineligible for the associated service credit. The
 967 board shall not be required to refund credited interest for payments
 968 made to the board before the required due date.

969 (2) [Such amounts] All amounts transmitted to the board for member
 970 contributions shall at all times be the property of the system and while
 971 in the custody of such local treasurer or other person such person is a

972 fiduciary with respect to such amounts and shall discharge a fiduciary's
 973 responsibilities solely for the benefit of the system. If such amounts are
 974 not accompanied by the reports and information deemed necessary or
 975 desirable by the board for the proper administration of the system, in
 976 accordance with subsection (a) of this section, the board may deem such
 977 amounts not received by the fifth business day of the following month
 978 for purposes of this subsection until the date on which such reports and
 979 information are received. [Said] The board shall be entitled to receive
 980 from an employer interest at the rate of nine per cent per year from the
 981 due date on all amounts deducted by such employer and not received
 982 by [said] the board by the fifth business day of the following month.
 983 Interest at the rate of nine per cent per year shall be compounded
 984 annually on the interest assessed from the date payment is received to
 985 the date the interest assessment is paid. Such interest shall be treated as
 986 an amount earned by assets of the system.

987 (c) All amounts received by the board under this section shall be
 988 forwarded to the State Treasurer.

989 (d) Each member shall file with the board [an enrollment and such
 990 other] such forms, documents and information as the board deems
 991 necessary or desirable for the proper administration of the system.

992 Sec. 9. Section 10-183o of the general statutes is repealed and the
 993 following is substituted in lieu thereof (*Effective July 1, 2022*):

994 During any period when this country is at war, a board of education
 995 may [cause to be paid] pay to the retirement board the mandatory
 996 contributions of members who were in its employ at the time of entering
 997 into the armed forces, as defined in section 27-103, [. Such contributions
 998 as may be approved by the board of education shall be included in the
 999 annual itemized budget estimate of the costs of maintenance of public
 1000 schools for the ensuing year] on behalf of such members, in accordance
 1001 with the Uniformed Services Employment and Reemployment Rights
 1002 Act, 38 USC Chapter 43, as amended from time to time.

1003 Sec. 10. Section 10-183q of the general statutes is repealed and the

1004 following is substituted in lieu thereof (*Effective July 1, 2022*):

1005 (a) The portion of each member's compensation deducted or to be
 1006 deducted under this chapter and all rights of each member and of each
 1007 survivor to receive benefits or other payments under this chapter: (1)
 1008 [shall] Shall be exempt from the operation of any laws relating to
 1009 bankruptcy or insolvency; and (2) shall not be subject to garnishment,
 1010 attachment, execution, levy or any other similar legal process or order
 1011 of any court, except such compensation shall be subject to a court-
 1012 approved domestic relations order in favor of an alternate payee. No
 1013 assignment of any right of a member or any other person to receive
 1014 benefits or other payments from the system shall be valid. The funds of
 1015 the system invested in personal property shall be exempt from taxation.

1016 (b) A person selected by the court as an alternate payee under an
 1017 approved domestic relations order may elect, at the time and in the
 1018 manner prescribed by the board, to have any portion of an eligible
 1019 rollover distribution or trustee-to-trustee transfer paid directly to an
 1020 eligible retirement plan by way of a direct rollover. Taxable funds may
 1021 be distributed as a rollover if elected by such person. For purposes of
 1022 this subsection, "eligible rollover distribution" and "eligible retirement
 1023 plan" have the same meanings as provided in Section 402 of the Internal
 1024 Revenue Code of 1986, or any subsequent corresponding internal
 1025 revenue code of the United States, as amended from time to time, except
 1026 (1) a qualified trust shall be deemed an eligible retirement plan only if it
 1027 accepts such person's eligible rollover distribution; and (2) in the case of
 1028 an eligible rollover distribution to a surviving spouse, an eligible
 1029 retirement plan means an individual retirement account or an
 1030 individual retirement annuity, as defined in said section of the Internal
 1031 Revenue Code of 1986.

1032 Sec. 11. Section 10-183t of the general statutes is repealed and the
 1033 following is substituted in lieu thereof (*Effective July 1, 2022*):

1034 (a) The [retirement] board shall offer one or more health benefit plans
 1035 to: Any member receiving retirement benefits or a disability allowance

1036 from the system; the spouse or surviving spouse of such member, and a
 1037 disabled dependent of such member if there is no spouse or surviving
 1038 spouse, provided such member, spouse, surviving spouse, or disabled
 1039 dependent is participating in Medicare Part A hospital insurance and
 1040 Medicare Part B medical insurance. The board may offer one or more
 1041 basic plans, the cost of which to any such member, spouse, surviving
 1042 spouse or disabled dependent shall be one-third of the basic plan's
 1043 premium equivalent, and one or more optional plans, provided such
 1044 member, spouse, surviving spouse or disabled dependent shall pay one-
 1045 third of the basic plan's premium equivalent plus the difference in cost
 1046 between any such basic plans and any such optional plans. The board
 1047 shall designate those plans which are basic and those plans which are
 1048 optional for the purpose of determining such cost and the amount to be
 1049 charged or withheld from benefit payments for such plans. The
 1050 surviving spouse of a member, or a disabled dependent of a member if
 1051 there is no surviving spouse, shall not be ineligible for participation in
 1052 any such plan solely because such surviving spouse or disabled
 1053 dependent is not receiving benefits from the system. With respect to any
 1054 person participating in any such plan, the state shall appropriate to the
 1055 board one-third of the cost of such basic plan or plans, or one-third of
 1056 the cost of the rate in effect during the fiscal year ending June 30, 1998,
 1057 whichever is greater. [On and after July 1, 2012, federal reimbursements
 1058 received by the retirement board under the retiree drug subsidy
 1059 provisions of Medicare Part D shall be used to offset amounts
 1060 appropriated by the state to the board pursuant to this subsection.]

1061 (b) (1) Any member who (A) is receiving retirement benefits or a
 1062 disability allowance from the system, the spouse or surviving spouse of
 1063 such member, or a disabled dependent of such member if there is no
 1064 spouse or surviving spouse, and who is not participating in Medicare
 1065 Part A hospital insurance and Medicare Part B medical insurance, and
 1066 (B) meets the state's eligibility criteria for health insurance or is eligible
 1067 to participate in the group health insurance plan offered by such
 1068 member's last employing board of education, may fully participate in
 1069 any or all group health insurance plans maintained for active teachers

1070 by such member's last employing board of education, or by the state in
 1071 the case of a member who was employed by the state, upon payment to
 1072 such board of education or to the state, as applicable, by such member,
 1073 spouse, surviving spouse or disabled dependent, of the premium
 1074 charged for [his] the member's form of coverage. Such premium shall be
 1075 no greater than that charged for the same form of coverage for active
 1076 teachers.

1077 (2) The member's spouse, surviving spouse or disabled dependent
 1078 shall not be ineligible for participation in any such plan solely because
 1079 such spouse, surviving spouse or disabled dependent is not receiving
 1080 benefits from the system. No person shall be ineligible for participation
 1081 in such plans for failure to enroll in such plans at the time the member's
 1082 retirement benefit or disability allowance became effective.

1083 (3) Nothing in this subsection shall be construed to impair or alter the
 1084 provisions of any collective bargaining agreement relating to the
 1085 payment by a board of education of group health insurance premiums
 1086 on behalf of any member receiving benefits from the system. Prior to the
 1087 cancellation of coverage for any member, spouse, surviving spouse or
 1088 disabled dependent for failure to pay the required premiums or cost
 1089 due, the board of education or the state, if applicable, shall notify the
 1090 Teachers' Retirement Board of its intention to cancel such coverage at
 1091 least thirty days prior to the date of cancellation. Absent any contractual
 1092 provisions to the contrary, the payments made pursuant to subsection
 1093 (c) of this section shall be first applied to any cost borne by the member,
 1094 spouse, surviving spouse or disabled dependent participating in any
 1095 such plan.

1096 (4) As used in this subsection, "last employing board of education"
 1097 means the board of education by which such member was employed
 1098 when such member filed his or her initial application for retirement, and
 1099 "health insurance plans" means hospital, medical, major medical, dental,
 1100 prescription drug or auditory benefit plans that are available to active
 1101 teachers.

1102 (c) (1) On and after July 1, 2000, the board shall pay a subsidy equal
 1103 to the subsidy paid in the fiscal year ending June 30, 2000, to the board
 1104 of education or to the state, if applicable, on behalf of any member who
 1105 is receiving retirement benefits or a disability allowance from the
 1106 system, the spouse of such member, the surviving spouse of such
 1107 member, or a disabled dependent of such member if there is no spouse
 1108 or surviving spouse, who is participating in a health insurance plan
 1109 maintained by a board of education or by the state, if applicable. Such
 1110 payment shall not exceed the actual cost of such insurance.

1111 (2) With respect to any person participating in any such plan
 1112 pursuant to subsection (b) of this section, the state shall appropriate to
 1113 the board one-third of the cost of the subsidy, except that, for the fiscal
 1114 year ending June 30, 2013, the state shall appropriate twenty-five per
 1115 cent of the cost of the subsidy. On and after July 1, 2018, for the fiscal
 1116 year ending June 30, 2019, and for each fiscal year thereafter, fifty per
 1117 cent of the total amount appropriated by the state in each such fiscal
 1118 year for the state's share of the cost of such subsidies shall be paid to the
 1119 board on or before July first of such fiscal year, and the remaining fifty
 1120 per cent of such total amount shall be paid to the board on or before
 1121 December first of such fiscal year.

1122 (3) No payment to a board of education pursuant to this subsection
 1123 may be used to reduce the amount of any premium payment on behalf
 1124 of any such member, spouse, surviving spouse, or disabled dependent,
 1125 made by such board of education pursuant to any agreement in effect
 1126 on July 1, 1990. On and after July 1, 2012, the board shall pay a subsidy
 1127 of two hundred twenty dollars per month on behalf of the member,
 1128 spouse or the surviving spouse of such member who: (A) Has attained
 1129 the normal retirement age to participate in Medicare; [,] (B) is not eligible
 1130 for Medicare Part A without cost; [,] and (C) contributes at least two
 1131 hundred twenty dollars per month towards his or her medical and
 1132 prescription drug plan provided by the board of education.

1133 (d) The Treasurer shall establish a separate retired teachers' health
 1134 insurance premium account within the Teachers' Retirement Fund.

1135 Commencing July 1, 1989, and annually thereafter all health benefit plan
 1136 contributions withheld under this chapter in excess of five hundred
 1137 thousand dollars shall, upon deposit in the Teachers' Retirement Fund,
 1138 be credited to such account. Interest derived from the investment of
 1139 funds in the account shall be credited to the account. Funds in the
 1140 account shall be used for (1) payments to boards of education pursuant
 1141 to subsection (c) of this section and for payment of premiums on behalf
 1142 of members, spouses of members, surviving spouses of members or
 1143 disabled dependents of members participating in one or more health
 1144 insurance plans pursuant to subsection (a) of this section in an amount
 1145 equal to the difference between the amount paid pursuant to subsection
 1146 (a) of this section and the amount paid pursuant to subsection (c) of this
 1147 section, and (2) payments for professional fees associated with the
 1148 administration of the health benefit plans offered pursuant to this
 1149 section. If, during any fiscal year, there are insufficient funds in the
 1150 account for the purposes of all such payments, the General Assembly
 1151 shall appropriate sufficient funds to the account for such purpose.

1152 (e) (1) Not later than the first business day of February, May, August
 1153 and November of each year, each employer shall submit to the board, in
 1154 a format required by the board, any information the board determines
 1155 to be necessary concerning additions, deletions and premium changes
 1156 for the health insurance subsidy program described in subsection (c) of
 1157 this section. Any report received by the board after the due date shall be
 1158 processed in the following quarterly cycle. An employer's failure to
 1159 timely submit a quarterly report shall result in a delay of the subsidy for
 1160 that quarter and the board shall pay the subsidy as a retroactive subsidy,
 1161 as provided in subdivision (2) of this subsection.

1162 (2) Retroactive subsidy payments shall be limited to six months prior
 1163 to the first day of the month in which the board receives an untimely
 1164 report that includes newly eligible retired members or dependents. The
 1165 board shall pay the subsidy retroactively to the effective date of the
 1166 disability, provided any eligible members or dependents are added to
 1167 the report not later than the first quarter following the board's approval
 1168 of the disability and the member's disability allowance is initiated

1169 within four months of board approval. The employer shall hold any
 1170 member or dependent harmless for any costs associated with, arising
 1171 from or out of the loss of the benefit of the subsidy as a result of the
 1172 employer's untimely or inaccurate filing of the quarterly report.

1173 Sec. 12. Subsection (b) of section 10-183v of the 2022 supplement to
 1174 the general statutes is repealed and the following is substituted in lieu
 1175 thereof (*Effective July 1, 2022*):

1176 (b) A teacher receiving retirement benefits from the system may be
 1177 reemployed for up to one full school year by a local board of education,
 1178 the State Board of Education, the Technical Education and Career
 1179 System or by any constituent unit of the state system of higher education
 1180 (1) in a position designated by the Commissioner of Education as a
 1181 subject shortage area for the school year in which the teacher is being
 1182 employed, (2) at a school located in a school district identified as a
 1183 priority school district, pursuant to section 10-266p, for the school year
 1184 in which the teacher is being employed, (3) if the teacher graduated from
 1185 a public high school in an educational reform district, as defined in
 1186 section 10-262u, or (4) if the teacher graduated from an historically black
 1187 college or university or a Hispanic-serving institution, as those terms are
 1188 defined in the Higher Education Act of 1965, P.L. 89-329, as amended
 1189 from time to time, and reauthorized by the Higher Education
 1190 Opportunity Act of 2008, P.L. 110-315, as amended from time to time.
 1191 Notice of such reemployment shall be sent to the board by the employer
 1192 and by the retired teacher at the time of hire and at the end of the
 1193 assignment. Such reemployment may be extended for one additional
 1194 school year, not to exceed two school years over the lifetime of the
 1195 retiree, provided the local board of education (A) submits a written
 1196 request for approval to the Teachers' Retirement Board, (B) certifies that
 1197 no qualified candidates are available prior to the reemployment of such
 1198 teacher, and (C) indicates the type of assignment to be performed, the
 1199 anticipated date of rehire and the expected duration of the assignment.

1200 Sec. 13. Section 10-183aa of the 2022 supplement to the general
 1201 statutes is amended by adding subsection (h) as follows (*Effective July 1,*

1202 2022):

1203 (NEW) (h) For purposes of this section, "active member" means a
 1204 member who (1) is actively employed as a teacher at the time the
 1205 member submits an application for disability benefits, or (2) was
 1206 actively employed as a teacher not more than ninety days before the
 1207 date the member submitted his or her application for disability benefits.

1208 Sec. 14. Section 10-183ff of the general statutes is repealed and the
 1209 following is substituted in lieu thereof (*Effective July 1, 2022*):

1210 (a) Should any change or error in records result in any member or
 1211 beneficiary receiving from the teachers' retirement system more or less
 1212 than [he] the member or beneficiary would have been entitled to receive
 1213 had the records been correct, then upon discovery of any such error the
 1214 Teachers' Retirement Board shall notify the member or beneficiary
 1215 affected, [and correct the same, and as far as practicable] The board
 1216 shall, to the extent feasible, adjust the member's or beneficiary's
 1217 payments [in such manner] so that the member or beneficiary is paid the
 1218 actuarial equivalent of the benefit [to which such member or
 1219 beneficiary] he or she was correctly entitled [shall] to be paid, [
 1220 provided if] If such [change or] error or adjustment results in any
 1221 member or beneficiary receiving less than he [would have been] or she
 1222 is eligible to receive, such member or beneficiary may elect to have such
 1223 benefit paid in a single payment. The board may grant a request for a
 1224 reimbursement of overdraft charges incurred by a member or
 1225 beneficiary that resulted from an error in benefit payments, provided
 1226 the member or beneficiary makes a request for such reimbursement in
 1227 writing to the board not later than the last business day of the month
 1228 after the error occurred.

1229 (b) If a member or beneficiary has been overpaid through no fault of
 1230 his or her own, and [he] the member or beneficiary could not reasonably
 1231 have been expected to detect the error, the board may waive any
 1232 repayment which it [believes] determines would cause hardship.

1233 (c) Upon determination by the [Teachers' Retirement Board] board

1234 that any person has erroneously been included in membership in the
1235 teachers' retirement system, contributions and interest credited under
1236 the provisions of this chapter shall be refunded and records of related
1237 service voided.

1238 (d) Upon determination that the [Teachers' Retirement Board] board
1239 has invoiced a member for the purchase of additional credited service
1240 in an amount in excess of that permitted by law, and such member has
1241 paid the invoiced amount, the amount of the overpayment shall be
1242 refunded to such member with interest at a rate equal to the average of
1243 interest rates for the most recent ten-year period from the date of the
1244 member's retirement to the date such amount is refunded.

1245 [(e) Upon determination that a member has not purchased additional
1246 credited service which was invoiced to him in an amount in excess of
1247 that permitted by law, such member shall be given the opportunity at
1248 any time to make such purchase by the payment of the proper amount
1249 with interest to the date of payment. The additional benefit resulting
1250 from the credited service so purchased shall be made retroactive to the
1251 date of the member's retirement, and the aggregate amount of such
1252 additional benefit shall be paid to the member in a single payment
1253 together with interest calculated at a rate equal to the average of interest
1254 rates for the most recent ten-year period from the date each payment
1255 was due to the date such payment is made.]

1256 [(f)] (e) Upon determination by the [Teachers' Retirement Board]
1257 board that a member received, on or after November 1, 2008, an estimate
1258 of benefits statement from the board that contained a material error, the
1259 board shall pay the member the benefits set forth in such estimate if the
1260 board determines that (1) the member could not reasonably have been
1261 expected to detect such error, and (2) the member, in reliance upon such
1262 estimate, irrevocably submitted (A) his or her resignation to the
1263 employing board of education, and (B) a formal application of
1264 retirement to the [Teachers' Retirement Board] board. For purposes of
1265 this subsection, "material error" means an error that amounts to a
1266 difference of ten per cent or greater between the estimated retirement

1267 benefits and the actual retirement benefits to which such member would
1268 otherwise be entitled.

1269 Sec. 15. Section 10-183gg of the general statutes is repealed and the
1270 following is substituted in lieu thereof (*Effective July 1, 2022*):

1271 Part-time service averaging at least one-half of a school day but less
1272 than a full school day shall be treated as full-time service for purposes
1273 of determining eligibility for benefits under this chapter. For purposes
1274 of determining benefits under subsections (a) to (d), inclusive, of section
1275 10-183g, as amended by this act, the percentages utilized in said sections
1276 shall be proportionally reduced for each year or portion of a year of
1277 service rendered or purchased after July 1, 1977, which is part-time
1278 service. Notwithstanding the provisions of [subdivision (4) of] section
1279 10-183b, as amended by this act, the average annual salary of a member
1280 with part-time service shall be such member's full-time annualized
1281 salary [during his three highest years] for the three years in which the
1282 member's annual salary was highest. Any benefit awarded pursuant to
1283 this section shall be proportional in all respects to the benefit which
1284 would have been payable had such service been rendered on a full-time
1285 basis.

1286 Sec. 16. Subsection (a) of section 10-183jj of the general statutes is
1287 repealed and the following is substituted in lieu thereof (*Effective July 1,*
1288 *2022*):

1289 (a) A local or regional board of education may establish a retirement
1290 incentive plan for teachers [, as defined in subparagraph (A) of
1291 subdivision (26) of section 10-183b,] in its employ who are members of
1292 the teachers' retirement system. The plan shall provide for purchase of
1293 additional credited service by a board of education and a member of the
1294 system who chooses to participate in the plan, of additional credited
1295 service for such member and for payment by the board of education of
1296 not less than fifty per cent of the entire cost of such additional credited
1297 service and payment by the member of the remaining percentage of
1298 such total cost. The member shall pay the remaining percentage of such

1299 total cost, if any, in one lump sum not later than thirty days after receipt
 1300 of notification by the Teachers' Retirement Board of the amount owed.
 1301 Any such plan shall specify a maximum number of years, not exceeding
 1302 five years, of additional credited service which may be purchased under
 1303 the plan. Any such plan shall have a two-month application period.

1304 Sec. 17. Section 10-183pp of the general statutes is repealed and the
 1305 following is substituted in lieu thereof (*Effective July 1, 2022*):

1306 Any member who began receiving disability benefits October 1, 1977,
 1307 under the provisions of subsection (d) of section 10-166 and who elected
 1308 to receive benefits in accordance with the former provisions of
 1309 subsection (c) of section 10-164-7 of the Regulations of Connecticut State
 1310 Agencies in effect June 30, 1978, may elect to receive such benefits
 1311 readjusted under the provisions of subsection [(b) or] (c) or (d) of section
 1312 10-183j, as amended by this act, provided such member provides written
 1313 notice of such election to the Teachers' Retirement Board not later than
 1314 ninety days following January 1, 2001.

1315 Sec. 18. Subsection (a) of section 10-183ww of the general statutes is
 1316 repealed and the following is substituted in lieu thereof (*Effective July 1,*
 1317 *2022*):

1318 (a) Not later than fourteen business days after the last action
 1319 necessary to make effective a state budget act for the biennium ending
 1320 June 30, 2021, subject to the approval of the Teachers' Retirement Board,
 1321 the credited interest percentage for member accounts, except voluntary
 1322 accounts containing only those contributions made pursuant to section
 1323 10-183i shall be not more than four per cent per annum and the return
 1324 assumption shall be six and nine-tenths per cent per annum.
 1325 Notwithstanding the provisions of sections 10-183vv, 12-801, 12-806 and
 1326 12-812, if the board fails to revise such percentage and adopt such return
 1327 assumption: (1) No moneys shall be deposited in the Connecticut
 1328 Teachers' Retirement Fund Bonds Special Capital Reserve Fund,
 1329 established in section 10-183vv; (2) the Treasurer's duties and
 1330 obligations under section 10-183vv shall terminate; and (3) the pledges

1331 made in section 10-183vv shall not be in effect.

1332 Sec. 19. Subsection (d) of section 10-66dd of the general statutes is
1333 repealed and the following is substituted in lieu thereof (*Effective July 1,*
1334 *2022*):

1335 (d) (1) An otherwise qualified school professional hired by a charter
1336 school prior to July 1, 2010, and employed in a charter school may
1337 participate in the state teachers' retirement system under chapter 167a
1338 on the same basis as if such professional were employed by a local or
1339 regional board of education. The governing council of a charter school
1340 shall make the contributions, as defined in [subdivision (7) of] section
1341 10-183b, as amended by this act, for such professional.

1342 (2) An otherwise qualified school professional hired by a charter
1343 school on or after July 1, 2010, and who has not previously been
1344 employed by a charter school in this state prior to July 1, 2010, shall
1345 participate in the state teachers' retirement system under chapter 167a
1346 on the same basis as if such professional were employed by a local or
1347 regional board of education. The governing council of a charter school
1348 shall make the contributions, as defined in [subdivision (7) of] section
1349 10-183b, as amended by this act, for such professional.

1350 (3) Any administrator or person providing instruction or pupil
1351 services in a charter school who holds a charter school educator permit
1352 issued by the State Board of Education pursuant to section 10-145q shall
1353 participate in the state teachers' retirement system under chapter 167a
1354 pursuant to subdivision (2) of this section when such administrator or
1355 person providing instruction or pupil services obtains professional
1356 certification pursuant to section 10-145b.

1357 Sec. 20. Subsection (a) of section 10a-55i of the 2022 supplement to the
1358 general statutes is repealed and the following is substituted in lieu
1359 thereof (*Effective July 1, 2022*):

1360 (a) There is established a Higher Education Consolidation Committee
1361 which shall be convened by the chairpersons of the joint standing

committee of the General Assembly having cognizance of matters relating to higher education or such chairpersons' designee, who shall be a member of such joint standing committee. The membership of the Higher Education Consolidation Committee shall consist of the higher education subcommittee on appropriations and the chairpersons, vice chairpersons and ranking members of the joint standing committees of the General Assembly having cognizance of matters relating to higher education and appropriations. The Higher Education Consolidation Committee shall establish a meeting and public hearing schedule for purposes of receiving updates from (1) the Board of Regents for Higher Education on the progress of the consolidation of the state system of higher education pursuant to this section, section 4-9c, subsection (g) of section 5-160, section 5-199d, subsection (a) of section 7-323k, subsection (a) of section 7-608, subsection (a) of section 10-9, section 10-155d, subdivision [(14)] (15) of section 10-183b, as amended by this act, sections 10a-1a to 10a-1d, inclusive, 10a-3 and 10a-3a, 10a-8, 10a-10a to 10a-11a, inclusive, 10a-17d and 10a-22a, subsections (f) and (h) of section 10a-22b, subsections (c) and (d) of section 10a-22d, sections 10a-22h and 10a-22k, subsection (a) of section 10a-22n, sections 10a-22r, 10a-22s, 10a-22u, 10a-22v, 10a-22x and 10a-34 to 10a-35a, inclusive, subsection (a) of section 10a-48a, sections 10a-71 and 10a-72, subsections (c) and (f) of section 10a-77, section 10a-88, subsection (a) of section 10a-89, subsection (c) of section 10a-99 and sections 10a-102, 10a-104, 10a-105, 10a-109e, 10a-143 and 10a-168a, and (2) the Board of Regents for Higher Education and The University of Connecticut on the program approval process for the constituent units. The Higher Education Consolidation Committee shall convene its first meeting on or before September 15, 2011, and meet not less than once every two months.

Sec. 21. Section 10-183rr of the general statutes is repealed. (*Effective July 1, 2022*)

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>July 1, 2022</i>	10-183b
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Sec. 2	<i>July 1, 2022</i>	10-183c(a)
Sec. 3	<i>July 1, 2022</i>	10-183e
Sec. 4	<i>July 1, 2022</i>	10-183g
Sec. 5	<i>July 1, 2022</i>	10-183h
Sec. 6	<i>July 1, 2022</i>	10-183j
Sec. 7	<i>July 1, 2022</i>	10-183k
Sec. 8	<i>July 1, 2022</i>	10-183n
Sec. 9	<i>July 1, 2022</i>	10-183o
Sec. 10	<i>July 1, 2022</i>	10-183q
Sec. 11	<i>July 1, 2022</i>	10-183t
Sec. 12	<i>July 1, 2022</i>	10-183v(b)
Sec. 13	<i>July 1, 2022</i>	10-183aa
Sec. 14	<i>July 1, 2022</i>	10-183ff
Sec. 15	<i>July 1, 2022</i>	10-183gg
Sec. 16	<i>July 1, 2022</i>	10-183jj(a)
Sec. 17	<i>July 1, 2022</i>	10-183pp
Sec. 18	<i>July 1, 2022</i>	10-183ww(a)
Sec. 19	<i>July 1, 2022</i>	10-66dd(d)
Sec. 20	<i>July 1, 2022</i>	10a-55i(a)
Sec. 21	<i>July 1, 2022</i>	Repealer section

Statement of Purpose:

To revise and update the teachers' retirement system statutes to align with current practices.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]